

**WYRE FOREST DISTRICT COUNCIL**

**AUDIT COMMITTEE**

**HELD REMOTELY**

**24TH MARCH 2021 (6PM)**

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**Present:**

Councillors: A Totty (Chairman), P W M Young (Vice-Chairman), V Caulfield, R H Coleman, B S Dawes, P Dyke and C Rogers.

Bodrul Zzaman – Independent Person.

**Observers:**

Councillors: G W Ballinger, J Byng, A Coleman, H E Dyke, K Henderson and M Rayner attended as observers.

The Chairman welcomed Councillor Peter Dyke to the Committee and thanked Councillor Anna L'Huillier for the contribution she had made during her time on the Committee.

**AUD. 66 Apologies for Absence**

Apologies for absence were received from Councillor N J Desmond.

**AUD.67 Appointment of Substitutes**

No Substitutes were appointed.

**AUD.68 Declarations of Interests by Members**

No declarations of interest were made.

**AUD.69 Minutes**

**Agreed: The minutes of the meeting held on 20<sup>th</sup> January 2021 be confirmed as a correct record of the meeting and signed by the Chairman.**

**AUD.70 Audit Progress Report and Sector Update**

The Committee received a report from Grant Thornton (GT) giving an audit progress report and sector update. The Engagement Manager informed Members that the report summarised the progress to date and that the Audit plan would normally have already been delivered at this point in the year but national delays in the 2019/20 audit meant they were behind on their program this year. However GT had conducted a virtual visit in March to look at planning and early interim work so good progress had been made in this area and it was their intention to issue the plan in April and this would be circulated to

## **Agenda Item No. 4**

Members. No concerns had been identified so far however there were some significant parts of the audit still to be considered. A final accounts workshop had been attended by members of the finance team and there were no matters outstanding. GT were currently on course to complete the audit by the end of September which was earlier than last year but later than previous, non pandemic, years.

The Engagement Manager took Members through each section of the report in detail identifying areas that would be appearing in the plan including areas of significant risk and the changes to the value for money arrangements this year. She informed Members that no fee variations had been agreed in relation to the 2020/21 audit and answered Members questions as they arose. The Engagement Manager confirmed the overall trivial amount; the sum of £50,000 (£0.05m) was clarified following the meeting for the purpose of the minutes.

**The Audit Progress Report and Sector Update were noted by the Committee.**

### **AUD.71 Informing the Risk Assessment**

The Committee received a report from Grant Thornton (GT) on informing the risk assessment. The Engagement Manager explained the background to the report and explained the work that had been completed alongside Wyre Forest District Council (WFDC) Officers.

**The report was noted by the Committee.**

### **AUD.72 Internal Audit Position Statement as at 28<sup>th</sup> February 2021**

The Audit Manager led Members through the report on the work completed by the Audit team against the previously approved Audit plan. She explained the progress made in each area, especially the additional work caused by COVID.

**Agreed: The position as at 28<sup>th</sup> February 2021 of progress by the Internal Audit Team against the approved 2020~21 Internal Audit Plan be noted.**

### **AUD.73 Internal Audit Plan 2021-22**

The Corporate Director: Recourses introduced the report and explained to Members that this item would normally be included on the same agenda as the external audit plan, which had been delayed this year. She discussed the recommendations with Members and then identified key points of the report. These included the need to focus on areas that most add value and provide reassurance such as good governance and ensuring the Council is properly managed. The Corporate Director: Resources informed Members of the risks currently being considered such as COVID and remote working.

The Audit Manager led Members through each page of the report explaining key areas in more detail and answering Member questions. Councillor Rogers led Members in offering thanks to the Audit team on getting the plan to Members. The Audit Manager described the make up of the Audit team, the experience held by Officers and the flexibility of the team in being able to adapt

working patterns to workload demands.

Members and Officers discussed debt recovery, the procedures in place and the impact that the pandemic had on this area. The Corporate Director: Resources informed Members that this area had not caused as many issues as anticipated but would be considering reporting in more detail to future Audit Committees.

**Agreed: The Audit Committee:**

**2.1 Considered and approved the Internal Audit – Annual Audit Plan 2021~22, attached as Appendix 1 of the report.**

**2.2 Delegated any in - year amendments to the plan to the Section 151 Officer in consultation with the Audit Manager in light of developments arising during the year as described in paragraph 3.6 of this report.**

**AUD.74 Annual Governance Statement Action Plan 2019-20**

The Corporate Director: Resources delivered a report on the Annual Governance Statement Action Plan for 2019-20. She explained that this was an important report and went through each section in detail to enable Members to monitor the actions arising from the review of governance arrangements.

Progress made against objectives was discussed including significant financial challenges, COVID recovery management, the property portfolio, partnership & engagement and ICT resilience. The Corporate Director: Resources answered Members questions on each of the areas discussed.

**The Audit Committee approved the progress against the Annual Governance Statement Action Plan 2019/20 which was attached at Appendix 1 of the report.**

**AUD.75 Risk Management – Corporate Risk Register**

The Committee received a report on the Corporate Risk Register. The Corporate Director: Resources took Members through each page of the report explaining each risk in detail and answering questions from Members to offer clarification. She explained the importance of the responsible person taking responsibility for their areas. The Register had been approved by the Corporate Leadership Team.

The Committee expressed their thanks to the Corporate Director: Resources, her team and all Officers for the work that had been done to deal with current risks in the difficult time.

**The Audit Committee CONSIDERED AND NOTED the Corporate Risk Register and the associated mitigating actions as at 31st January 2021 and the 2021-24 Budget Risk Matrix.**

There being no further business the meeting ended at 7:19pm.